

SUNITA TOOLS PRIVATE LIMITED

46, Laxminarayan, Yashodham, Film City Road, Nr. Royal Challenge Hotel, Goregaon - East,
Mumbai 400063

CIN: U29220MH1988PTC045850

Email Id: sales@sunitagroup.com Contact No. 09136019995

NOTICE

Notice is hereby given that the 34th Annual General Meeting of the company "SUNITA TOOLS PRIVATE LIMITED" will be held on 30th November, 2021, at 12.00 Noon at registered office of the company situated at 46, Laxminarayan, Yashodham, Film City Road, Nr. Royal Challenge Hotel, Goregaon – East, Mumbai 400063 to transact the following business:

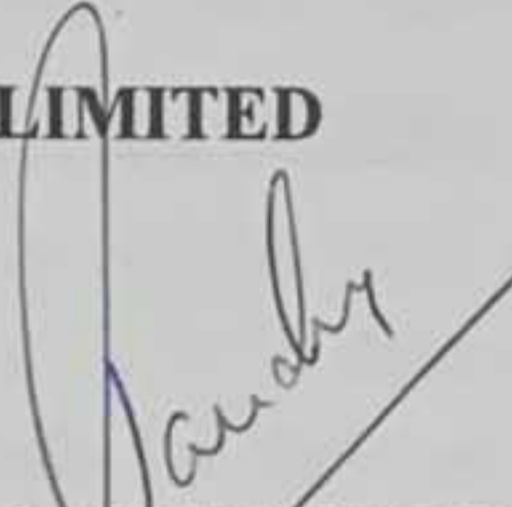
ORDINARY BUSINESS:

1. To receive consider and adopt the Financial Statements including Audited Balance Sheet as at 31st March, 2021, the Profit and Loss Account for year ended on that date and the reports of the Board of Directors and Auditors thereon.

FOR SUNITA TOOLS PRIVATE LIMITED



SANJAY KUMAR PANDEY
DIRECTOR
DIN: 00739482



SATISH KUMAR BIHARI PANDEY
DIRECTOR
DIN: 00158327

Place: Mumbai

Date: 23/09/2021

Notes:

1. Any Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the Proxy need not be a member.
2. The proxies should, however be deposited at the registered Office of the Company not later than 48 hours before the commencement of the Meeting.

DIRECTOR'S REPORT

To,
The Members,
SUNITA TOOLS PRIVATE LIMITED

Your Directors have pleasure in presenting the Annual Report on the operations and the performance of the Company together with the Audited Accounts for the year ended 31st March, 2021.

1. FINANCIAL PERFORMANCE

The financial performance of the Company for the financial year ended 31st March, 2021 with comparison to the previous financial year are summarized below:

(In Rs.)

| PARTICULARS | For the year ended 31 st March, 2021 | For the year ended 31 st March, 2020 |
|---|--|--|
| Income from operation and other Income | 6,91,49,544 | 6,72,63,127 |
| Less: Expenses | 6,50,22,094 | 6,23,46,058 |
| Profit/(Loss) before Exceptional items and Tax | 41,27,450 | 49,17,069 |
| Less: Exceptional items | - | - |
| Profit/(Loss) before Tax | 41,27,450 | 49,17,069 |
| Less: Provision for Taxation / Tax Expenses (Including Deferred Tax) | - | - |
| Net Profit / (Loss) after Taxation | 41,27,450 | 49,17,069 |

2. RESERVES

The Company has not transferred any amount to any Reserves during the financial year 2020-21.

3. BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/ STATE OF COMPANY'S AFFAIR

During the year under review, the Company has achieved turnover of Rs. 6,66,35,686/-. After deducting total expenditure aggregating to Rs. 6,50,22,094/-, the Company has earned profit of Rs. 41,27,450/- as against profit of Rs. 49,17,069/- of the previous year.

4. CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the Company during the year.

5. EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS OR MATERIAL CHANGES & COMMITMENTS AFFECTING FINANCIAL POSITION OF THE COMPANY.

No material changes and commitments affecting the financial position of the Company occurred during the financial year to which these financial statements relate on the date of this report.

6. DIVIDEND

During the year, Company has not declared any dividend.

7. HOLDING/ SUBSIDIARY/ ASSOCIATE COMPANIES

The Company does not have any holding/subsidiary/associate Companies.

8. NUMBER OF BOARD MEETINGS

The Board of Directors have met 5 times during the financial year 2020-21.

9. BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNEL

There was no change in constitution of Board of Directors of the Company during the year under review. The Company was not required to appoint any Key Managerial Personnel.

10. COMPANY'S POLICY RELATING TO DIRECTOR'S APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

Details of Director and KMP and Remuneration:

a) Details of Director and KMP:

Director and KMP Appointed During the Year: Nil

Director and KMP Resigned During the Year: Nil

b) Remunerations to Director and KMP as follows:

| Sr. No. | Name | Designation | Amount (in Rs.) |
|--------------|-----------------------------------|-------------|--------------------|
| 1. | SATISH KUMAR BIHARI PANDEY | Director | 10,20,000 |
| 2. | RAGINI SATISH PANDEY | Director | 10,20,000 |
| 3. | SANJAY KUMAR PANDEY | Director | 6,00,000 |
| Total | | | 26,40,000/- |

11. STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO PROFICIENCY, INTEGRITY OF INDEPENDENT DIRECTOR(S) APPOINTED DURING THE FY: Not applicable

12. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The provision of Corporate Social Responsibility as given under section 135 of Companies Act, 2013 is not applicable to Company.

13. STATEMENT INDICATING CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

14. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

There are no Subsidiaries, Joint Ventures and Associate Companies.

15. SIGNIFICANT & MATERIAL ORDER(S) PASSED BY THE REGULATORS

During the year no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

16. CHANGES IN SHARES CAPITAL OR CAPITAL STRUCTURE

There is no change in Share Capital of the Company during the year.

17. STATUTORY AUDITOR

M/s. K M A & Co., Chartered Accountants (FRN: 111899W), were appointed as Statutory Auditors of the company until the conclusion of the Annual General Meeting be held for the year 2024-25.

18. AUDITORS' REPORT

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors' remarks in their report are self-explanatory.

19. BOARD'S COMMENT ON THE AUDITORS' REPORT AND SECRETARIAL AUDIT REPORT.

There is no qualification, reservation, adverse remark or disclaimer made by the statutory auditor in his report.

The Secretarial Audit is not applicable to the Company.

20. AUDIT COMMITTEE

Not Applicable

21. NOMINATION AND REMUNERATION COMMITTEE

Not Applicable

22. COST RECORD AND COST AUDITORS

The provision of Cost audit as per section 148 doesn't applicable on the Company.

23. SECRETARIAL AUDIT

Not Applicable

24. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The particulars of Loans, Guarantees or Investments made/ given by the Company in the financial year 2020-21 as per section 186 of the Companies Act, 2013 is stated in the notes to account which forms part of this Annual Report.

25. DEPOSITS

The Company has not accepted or renewed any amount falling within the purview of provisions of Section 73 of the Companies Act 2013 ("the Act") read with the Companies (Acceptance of Deposit) Rules, 2014 during the year under review. Hence, the requirement for furnishing of details relating to deposits covered under Chapter V of the Act or the details of deposits which are not in compliance with the Chapter V of the Act is not applicable.

26. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

As per the requirements of the provisions of section 188 of the Companies Act, 2013, during the year under review all transactions entered were at arm length basis and in ordinary course of business.

27. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption, foreign exchange earnings and outgo etc. are furnished below:

DISCLOSURE PURSUANT TO SECTION 134(3)(M) OF THE COMPANIES ACT 2013 READ WITH RULE 8 OF THE COMPANIES (ACCOUNTS), RULES, 2014

(A) Conservation of energy:

| | |
|--|--|
| Steps taken or impact on conservation of energy | The Company has not spent any substantial amount on Conservation of Energy to be disclosed here. |
| Steps taken by the company for utilizing alternate sources of energy | |
| Capital investment on energy conservation equipments | |

(B) Technology absorption:

| | |
|---|--|
| Efforts made towards technology absorption | Considering the nature of activities of the Company, there is no |
| Benefits derived like product improvement, cost | |

| | |
|--|---|
| reduction, product development or import substitution | requirement with regard to technology absorption. |
| In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): | |
| Details of technology imported | Not Applicable |
| Year of import | Not Applicable |
| Whether the technology has been fully absorbed | Not Applicable |
| If not fully absorbed, areas where absorption has not taken place, and the reasons thereof | Not Applicable |
| Expenditure incurred on Research and Development | Nil |

(C) Foreign exchange earnings and Outgo:

| | F.Y. 2020-21 | F.Y. 2019-20 |
|----------------------------------|----------------------|----------------------|
| | Amount in Rs. | Amount in Rs. |
| Actual Foreign Exchange Earnings | Nil | Nil |
| Actual Foreign Exchange Outgo | Nil | Nil |

28. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND.

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

29. WEB LINK OF ANNUAL RETURN, IF ANY.

The Company has following website: www.mouldbase.in. the Company will post Annual return on the above given website.

30. COMPLIANCE WITH SECRETARIAL STANDARD

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

31. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

As the Number of Employees in the Company was less than statutory limit of 10, the provision of POSH Act, 2013 is not applicable to the Company.

32. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 in relation to the audited financial statements of the Company for the year ended 31st March, 2021, the Board of Directors hereby confirms that:

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis; and

(e) the Company being unlisted, sub clause (e) of section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

(f) the directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

33. DETAILS OF FRAUD REPORTED BY THE AUDITOR UNDER SUB SECTION (12) OF SEC 143 OF COMPANIES ACT.

There is no fraud and reported by auditors of the Company during the year according to provision of Section 143(12) of the Companies Act, 2013.

34. DISCLOSURE OF INTERNAL FINANCIAL CONTROLS

-Not applicable.

35. REVISION OF FINANCIAL STATEMENTS AND THE BOARD REPORT UNDER SECTION 131 OF THE COMPANIES ACT, 2013 WITH REASON, IF ANY.:

Not Applicable.

36. DETAILS OF APPLICATION MADE OR ANY PRECEDING PENDING UNDER IBC, 2016 DURING THE FY ALONG WITH THE CURRENT STATUS

Not Applicable.

37. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

Not Applicable.

38. IMPACT OF COVID-19 OUTBREAK UPON BUSNIESS OF COMPANY

Due to continuation of COVID-19 resulted into a furtherance of global social and financial crisis, the business of the Company is impacted. In wake of ongoing second wave of COVID-19, considering the health of the peoples and partial/ phase wise lockdowns imposed by State Governments, the business of almost all sectors has been affected.

Considering ongoing Covid-19 restrictions, the Ministry of Corporate Affairs and other regulators have come out with many circulars and notification giving relaxation in compliances burden under Companies Act, 2013 and other Corporate Laws.

The Board has taken remarkable measures wherever required like providing facility of work from home to employees, distribution of masks and office sanitization to employee etc.

39. MISCELLANEOUS

a. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

b. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

c. BONUS SHARES

No Bonus Shares were issued during the year under review.

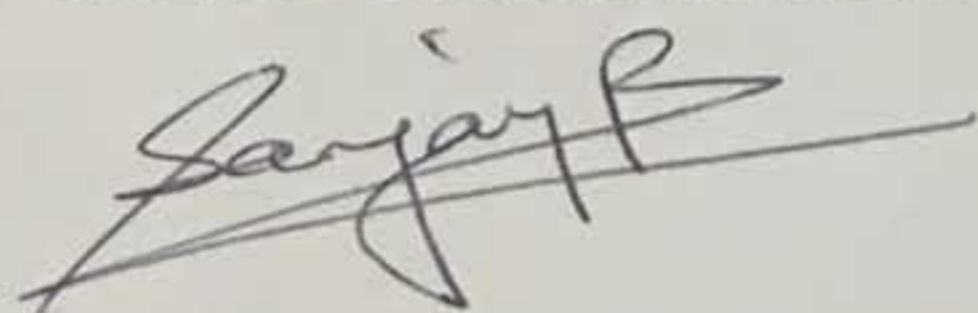
d. EMPLOYEES STOCK OPTION PLAN

The Company has not issued Employees Stock Option during the year under review.

40. ACKNOWLEDGEMENTS AND APPRECIATION

Your directors take this opportunity to express their gratitude for the support and co-operation from the Banks and Statutory Authorities. Your directors also express their deep appreciation to the Company's employees at all levels for their unstinted efforts and valuable contributions during the year.

**For and on behalf of Board of Directors
SUNITA TOOLS PRIVATE LIMITED**



**SANJAY KUMAR PANDEY
DIRECTOR
DIN: 00739482**



**SATISH KUMAR BIHARI PANDEY
DIRECTOR
DIN: 00158327**

Date: 23/09/2021

Place: Mumbai



K M A & C O

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

UDIN : 21044900AAAA003529

INDEPENDENT AUDITOR'S REPORT

To

The Members of

SUNITA TOOLS PVT.LTD.

10, BHOLA BHAGWAN INDUSTRIAL ESTATE.
I.B PATEL ROAD.
GOREGAON (EAST).
MUMBAI - 400 063.

CIN : U29220MH1988PTC045850

Report on the Financial Statements

We have audited the accompanying financial statements of **SUNITA TOOLS PVT.LTD**, which comprise the Balance Sheet as at **31st March 2021**, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The management and Board of Directors of the Company are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the





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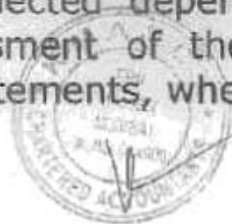
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Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with rule 7 of Companies (Accounts) Rules, 2014. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or





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error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements, that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's management and Board of Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- A. In the case of the Balance Sheet, of the state of affairs of the Company as at **31st March 2021**.
- B. In the case of the statement of Profit and Loss, of the profit for the year ended on that date; and
- C. In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.





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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143 (3) of the Act, we report that:

- A. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit
- B. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
- C. The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account
- D. In our opinion, the aforesaid financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014





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E. On the basis of written representations received from the directors as on **March 31, 2021**, and taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2019**, from being appointed as a director in terms of Section 164(2) of the Act

In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

(i) The Company does not have any pending litigations which would impact its financial position.

(ii) The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.

(iii) There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.



For K M A & Co.
Chartered Accountants

KESHAV CHAUBEY.
(SENIOR PARTNER).

FRN : 111899W.

Membership No.: 044900.

Place : MUMBAI

Date : 23/09/2021



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ANNEXURE TO THE AUDIT REPORT

Referred to in paragraph 1 of our report of even date:

1) FIXED ASSETS

- a) The company has maintained proper records showing full particulars including the quantitative details and situation of fixed assets.
- b) All the assets have been physically verified by the management during the year, there is regular program of verification which in our opinion is reasonable having regard to its assets. No material discrepancies were noticed on verification.

2) INVENTORY

- a) The stock of finished goods and stores has been physically verified during the year by the management. In our opinion, the frequency of verification is reasonable.
- b) The procedure of physical verification of stock followed by the management is reasonable and adequate in relation to the size of the company and nature of business.
- c) The company maintains proper records of inventory and no discrepancies were noticed on verification between the physical stock and the books of records. On the basis of our examination of stock records, we are of the opinion that the valuation of stock is fair and proper in accordance with the normally accepted accounting principles and is on the same basis as in the preceding year.

3) LOANS GRANTED

- a) The company has granted unsecured loans to individual/shareholder and proper register maintained under section 189 of the companies act.





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b) In respect of loans and advances in the nature of loan given by the company, parties have repaid the principal amounts as stipulated and have also been regular in payment of interest wherever applicable.

4) LOAN TO DIRECTORS AND INVESTMENT BY COMPANY

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5) PUBLIC DEPOSITS

Since this is a Private Ltd. Co provisions of section 73 to 76 does not apply to this company.

6) COST RECORDS

As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act.

7) STATUTORY DUES

a) The company is very regular in making payments to Employees State Insurance Corp., to the Sales Tax and other statutory authorities on due dates wherever these provisions are applicable and no outstanding balances for more than 6 months is noticed.

b) According to the Information and explanation given to us, no undisputed amounts payable in respect of income tax, wealth tax, sales tax, customs duty, excise duty, are outstanding, as at **31/03/2021** for the period more than six months from the date they became payable, except for the dues of Rs. 89,288 and Rs.39,552 of service tax pending before Deputy Commissioner which is disputed by the company at the year end.





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- c) There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of reporting delay in transferring such sums does not arise.

8) REPAYMENT OF LOANS

- a) The company has not defaulted in repayment of dues to financial institutions or banks.
- b) In our opinion no debentures were issued nor have securities been created in respect of issue of debentures.

9) UTILISATION OF IPO AND FURTHER PUBLIC OFFER

Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

10) FRAUDS – NOTICED/ REPORTED

No fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

11) APPROVAL OF MANAGERIAL REMUNERATION

Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

12) NIDHI COMPANIES

In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.





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13) RELATED PARTY TRANSACTIONS

In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) PRIVATE PLACEMENT OR PREFERENTIAL ISSUES

Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

15) NON CASH TRANSACTIONS

Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16) REGISTERED UNDER RBI ACT 1934

In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

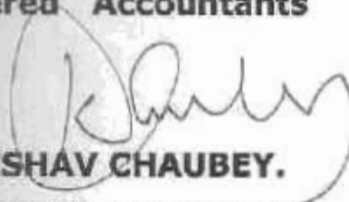
FOR K M A & CO.

Chartered Accountants

Place : MUMBAI

Date : 23/09/2021




KESHAV CHAUBEY.
(SENIOR PARTNER)

FRN : 111899W.

Membership No. : 044900.

SUNITA TOOLS PVT. LTD.

Balance Sheet as on 31st March 2021

| Particulars | Note. No | Figures of current year (Rs.) | Figures of previous year (Rs.) |
|--|----------|-------------------------------|--------------------------------|
| I. EQUITY AND LIABILITIES | | | |
| (1) Shareholder's Funds | | | |
| (A) Share Capital | 1 | 1,80,50,000 | 1,80,50,000 |
| (B) Reserves and Surplus | 2 | -5,02,06,429 | -5,43,33,758 |
| (C) Money received against share warrants | | - | - |
| (2) Share application money pending allotment | | | |
| | | - | - |
| (3) Non-Current Liabilities | | | |
| (A) Long-term borrowings | 3 | 13,34,61,756 | 14,65,66,297 |
| (B) Deferred tax liabilities (Net) | | - | - |
| (C) Other Long term liabilities | | - | - |
| (D) Long term provisions | | - | - |
| (4) Current Liabilities | | | |
| (A) Short-term borrowings | 4 | - | 27,69,721 |
| (B) Trade payables | 4A | - | 1,81,03,061 |
| (C) Other current liabilities | 4B | 3,03,36,016 | 14,13,538 |
| (D) Short-term provisions | 4C | 10,85,264 | 24,22,748 |
| | 4D | 30,70,894 | |
| Total | | 13,57,97,501 | 13,49,91,607 |
| II. Assets | | | |
| (1) Non-current assets | | | |
| (A) Fixed assets | | | |
| (i) Tangible assets | 5 | 2,20,07,033 | 2,19,58,710 |
| (ii) Intangible assets | | - | - |
| (iii) Capital work-in-progress | | - | - |
| (iv) Intangible assets under development | | - | - |
| (B) Non-current investments | | - | - |
| (C) Deferred tax assets (net) | | - | - |
| (D) Long term loans and advances | 6 | 1,83,65,643 | 4,29,07,383 |
| (E) Other non-current assets | | - | - |
| (2) Current assets | | | |
| (A) Current investments | 7 | - | - |
| (B) Inventories | 7A | - | - |
| (C) Trade receivables | 7B | 6,72,87,812 | 4,91,85,239 |
| (D) Cash and cash equivalents | 7C | 2,46,90,085 | 1,63,71,823 |
| (E) Short-term loans and advances | 7D | 12,69,004 | 18,18,588 |
| (F) Other current assets | 7E | 21,77,924 | 27,49,864 |
| | | - | - |
| Total | | 13,57,97,501 | 13,49,91,607 |

NOTES TO ACCOUNTS : NOTE 16
AS PER OUR REPORTS OF EVEN DATE
FOR K M A & CO.
CHARTERED ACCOUNTANTS

KESHAV CHAUBEY
(SENIOR PARTNER)

FRN : 111899W

Membership No. : 044900

DATED: 23/09/2021

Place: Mumbai

UDIN: 21044900AAAA003529

UDIN: 21044900AAAAOR4933-T

FOR SUNITA TOOLS PVT. LTD.

SANJAY K. PANDEY
(DIRECTOR)

SATISH K. PANDEY
(DIRECTOR)

SUNITA TOOLS PVT. LTD.
Profit and Loss statement for the year ended 31st March 2021

| Particulars | Note No | Figures of current year (Rs.) | Figures of previous year (Rs.) |
|---|------------|-------------------------------------|--------------------------------------|
| I. Revenue from operations | 8 | 6,66,35,687 | 6,43,97,669 |
| II. Other Income | 9 | 25,13,858 | 28,65,458 |
| III. Total Revenue (I +II) | | 6,91,49,545 | 6,72,63,127 |
| <i>IV. Expenses:</i> | | | |
| Cost of materials consumed | | | |
| Purchase of Raw Material | | 3,68,80,929 | 3,24,57,450 |
| Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 11 | (1,81,02,573) | (2,22,16,782) |
| Employee benefit expense | 12 | 1,12,84,515 | 1,35,88,100 |
| Financial costs | 13 | 1,35,98,606 | 1,38,70,963 |
| Depreciation and amortization expense | 14 | 33,49,767 | 37,19,797 |
| Other expenses | 15 | 1,80,10,972 | 2,09,26,530 |
| Total Expenses | | 6,50,22,216 | 6,23,46,058 |
| V. Profit before exceptional and extraordinary items and tax | (III - IV) | 41,27,329 | 49,17,069 |
| VI. Exceptional Items | | - | - |
| VII. Profit before extraordinary items and tax (V - VI) | | 41,27,329 | 49,17,069 |
| VIII. Extraordinary Items | | - | - |
| IX. Profit before tax (VII - VIII) | | 41,27,329 | 49,17,069 |
| X. Tax expense: | | - | - |
| (1) Current tax | | - | - |
| (2) Deferred tax | | - | - |
| XI. Profit(Loss) from the period from continuing operations | (VII-VIII) | 41,27,329 | 49,17,069 |
| XII. Profit/(Loss) from discontinuing operations | | - | - |
| XIII. Tax expense of discounting operations | | - | - |
| XIV. Profit/(Loss) from Discontinuing operations (XII - XIII) | | - | - |
| XV. Profit/(Loss) for the period (XI + XIV) | | 41,27,329 | 49,17,069 |
| XVI. Earning per equity share: | | | |
| (1) Basic | | 22.87 | 27.24 |
| (2) Diluted | | 22.87 | 27.24 |

NOTES TO ACCOUNTS : NOTE 16
AS PER OUR REPORTS OF EVEN DATE

FOR K M A & CO.
CHARTERED ACCOUNTANTS

KESHAV CHAUBEY
(SENIOR PARTNER)
FRN : 111899W
Membership No. : 044900

DATED:
PLACE:
UDIN: 21044900AAAA003529
UDIN: 21044900AAAAOR4933-T



FOR SUNITA TOOLS PVT. LTD.

SANJAY K.PANDEY
(DIRECTOR)

SATISH K.PANDEY
(DIRECTOR)

SUNITA TOOLS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

| Particulars | Figures of current year (Rs.) | Figures of previous year (Rs.) |
|--|-------------------------------|--------------------------------|
| Shareholder's Funds: | | |
| Note-1 | | |
| (A) Share Capital: | | |
| (a) Authorised Capital: | | |
| 200000 Equity Shares of Rs.100/- each | 2,00,00,000 | 2,00,00,000 |
| (b) Issued, Subscribed and Paid up Capital: | | |
| 180500 Equity Shares of Rs. 100/- each fully paid up | 1,80,50,000 | 1,80,50,000 |
| Total | 1,80,50,000 | 1,80,50,000 |
| Note-2 | | |
| (B) Reserves and Surplus | | |
| Balance in Profit & Loss Account. | -5,43,33,758 | -5,92,50,827 |
| Add: Profit during the year | 41,27,329 | 49,17,069 |
| Total | -5,02,06,429 | -5,43,33,758 |
| Non-Current Liabilities: | | |
| Note-3 | | |
| Long Term Borrowings | | |
| Secured Loans: | | |
| Deutsche bank loan against property | 99,29,665 | 2,99,17,363 |
| Axis Bank Loan- 921060052041930 | 20,12,712 | NIL |
| Hero Fincorp Limited- 4371163 | 4,90,92,527 | 4,87,32,364 |
| Total | 6,10,34,904 | 7,86,49,727 |
| Unsecured Loans: | | |
| Loan from Shareholder:- | 7,24,26,852 | 6,79,16,570 |
| Total | 13,34,61,756 | 14,65,66,297 |
| Note-4 | | |
| Current Liabilities: | | |
| (A) Short-Term Borrowings | | |
| Directors Current Account (Quasi Capital) | NIL | NIL |
| Deutsche bank | NIL | NIL |
| Bank of Maharashtra CC a/c | NIL | 27,69,721 |
| Total | 0 | 27,69,721 |
| (B) Trade payables | | |
| Sundry Creditors: | | |
| For Goods: | 2,53,56,765 | 1,47,13,793 |
| For Expenses: | 49,79,251 | 33,89,268 |
| Total | 3,03,36,016 | 1,81,03,061 |
| (c) Other current liabilities | | |
| Advance from customers | 10,85,264 | 14,13,538 |
| Total | 10,85,264 | 14,13,538 |
| (D) Short-term provisions | | |
| Outstanding Liabilities | 30,70,894 | 24,22,748 |
| Total | 30,70,894 | 24,22,748 |



Handwritten signatures of the authorized signatories.

SUNITA TOOLS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note - 5

Tangible Assets:

| Sr. No | Particulars | Opening Balance as on 1.4.2020 | Additions upto 30.9.2020 | Additions after 30.9.2020 | Deletions upto 30.09.2020 | Balance as on 31.03.2021 | % | Depreciation for full year | Depreciation for half year | Total Depreciation | Balance as on 31.03.2021 |
|--------|-------------------------|--------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|-----|----------------------------|----------------------------|--------------------|--------------------------|
| 1 | MACHINERY | 1,48,15,040 | 4,84,295 | 4,17,124 | | 1,49,16,459 | 15% | 21,74,900 | 11,284 | 22,06,184 | 1,27,10,275 |
| 2 | AIR CONDITIONER | 1,02,304 | 52,000 | 53,751 | | 2,08,055 | 15% | 23,146 | 4,031 | 27,177 | 1,80,878 |
| 3 | OFFICE EQUIPMENT | 53,744 | | | | 53,744 | 15% | 8,062 | | 8,062 | 45,682 |
| 4 | ELECTRICAL INSTALLATION | 5,48,475 | 10884 | 538695 | 11705 | 10,86,349 | 15% | 83,904 | 39,524 | 1,23,428 | 9,62,921 |
| 5 | TELEPHONE EQUIPMENT | 32,303 | 1182 | | | 33,485 | 15% | 5,023 | | 5,023 | 28,462 |
| 6 | FURNITURE & FIXTURE | 7,59,615 | | | | 7,59,615 | 10% | 76,962 | | 76,962 | 6,82,653 |
| 7 | MOTOR CAR | 4,32,828 | | | | 4,32,828 | 15% | 64,924 | | 64,924 | 3,67,904 |
| 8 | CRANE | 4,22,090 | | 250000 | | 6,72,090 | 15% | 63,313 | 18750 | 82,063 | 5,90,027 |
| 9 | FACTORY BUILDING | 34,09,629 | 32,874 | 678545 | | 41,21,048 | 10% | - | 0 | 0 | 41,21,048 |
| 10 | COMPUTER | 1,84,790 | 27,500 | 80199 | | 2,92,489 | 40% | 84,916 | 16,040 | 1,00,956 | 1,91,533 |
| 11 | TOOLS & ACCESSORIES | 10,89,800 | 1,71,987 | 5,40,560 | | 18,02,287 | 40% | 5,04,715 | 1,08,100 | 6,12,815 | 11,89,472 |
| 12 | POWER GENERATOR | 22,831 | | 9,766 | 2500 | 30,097 | 80% | 24,078 | | 24,078 | 6,019 |
| 13 | LAND AT VASAI | 8,05,806 | | | | 8,05,806 | | | | | 8,05,806 |
| 14 | Cycle | 2,940 | 0 | | | 2,940 | 15% | 441 | | 441 | 2,499 |
| 15 | R.O.Plant | 65,707 | | 26305 | | 92,012 | 15% | 9,856 | 1973 | 11,829 | 80,183 |
| 16 | Hand Trolley | | | 36689 | | 36,688 | 15% | 5,503 | | 5,503 | 31,185 |
| 17 | ATTENDANCE MACHINE | 808 | | | | 808 | 40% | 323 | | 323 | 485 |
| | TOTAL | 2,19,58,710 | 7,80,722 | 26,31,573 | 14,205 | 2,53,56,800 | | 31,30,065 | 2,15,702 | 33,49,767 | 2,20,07,033 |

NOTE: Depreciation has been provided on WDV basis, at the rates prescribed under Company Act 2013, the depreciation so provided is not less than provided, had the rates prescribed as per schedule II of Companies Act, 2013 been applied

SUNITA TOOLS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note-6**(D) Long term loans and advances**

| Particulars | Amount | Amount |
|---------------|--------------------|--------------------|
| Deposits | 1,81,56,591 | 4,25,56,118 |
| Prepaid Taxes | 2,09,052 | 3,51,265 |
| Total | 1,83,65,643 | 4,29,07,383 |

Note-7:**(B) Inventories:**

| Particulars | Amount | Amount |
|--------------------------------------|--------------------|--------------------|
| Raw Material, WIP and Finished Goods | 6,72,87,812 | 4,91,85,239 |
| Total | 6,72,87,812 | 4,91,85,239 |

(C) Trade receivables:

| Particulars | Amount | Amount |
|-----------------------|--------------------|--------------------|
| Sundry Debtors | | |
| More than six months | 8,44,110 | 60,00,409 |
| Less than six months | 2,38,45,975 | 1,03,71,414 |
| Total | 2,46,90,085 | 1,63,71,823 |

(D) Cash and cash equivalents

| Particulars | Amount | Amount |
|----------------------------------|------------------|------------------|
| Cash & Bank Balances: | | |
| Cash Balance | 7,57,153 | 16,83,425 |
| HDFC Bank Ltd. | 1,393 | 1,23,163 |
| DEUTSCHE BANK | 1,000 | 1,000 |
| Bank Of Maharashtra | 67,848 | NIL |
| Axis Bank- Range office | 4,30,610 | NIL |
| Axis Bank | 11,000 | 11,000 |
| Total | 12,69,004 | 18,18,588 |



SUNITA TOOLS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note 7**(E) Short-term loans and advances:**

| Particulars | Amount | Amount |
|---|-----------|-----------|
| Loans & Advances: | | |
| Loan to Employees | 7,34,415 | 7,24,780 |
| AXIS BANK- ADVANCE | 3,59,257 | NIL |
| DEUTSHE BANK - ADVANCE | 5,31,536 | NIL |
| Antraweb Technologies Pvt. Ltd. | 12,744 | NIL |
| Antek Services | NIL | 6,650 |
| Digital Wisdom | NIL | 15,000 |
| Fanuc India Pvt. Ltd. | NIL | 4,339 |
| Gangaram Babu Babale (Komal Engr). | NIL | 50,000 |
| Jyoti Rubber & Plastic Industries | NIL | 3,000 |
| Kaarp Automation | 689 | 5,60,500 |
| Kamdar Eangg. Works | 179 | NIL |
| Machine Repairing & Recondition | 1,18,600 | 97,730 |
| Prerna Enterprises | NIL | 52,000 |
| M.F. Bhanpurawala | 31,506 | NIL |
| Quality Engineering Co | 36,375 | NIL |
| Ranjit kumar jaiswal | NIL | 1,40,000 |
| Raosaheb S. Masal | NIL | 9,400 |
| San Services | 12,000 | NIL |
| Super cool Services | NIL | 20,000 |
| Superslides & Ballscrews Co India Pvt. Ltd. | 623 | 35,775 |
| Valshnavi enterprises (Gangaram) | NIL | 1,10,000 |
| Sunita Educational Trust | NIL | 5,00,000 |
| Vijay Sales | NIL | 80,690 |
| Shyam P. Tiwari | 3,40,000 | 3,40,000 |
| Total | 21,77,924 | 27,49,864 |



SUNITA TOOLS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note-8:

I. Revenue from operations:

| Particulars | Amount | Amount |
|-------------------------------|--------------------|--------------------|
| Sales | 3,65,20,941 | 4,72,97,357 |
| O.M.S. Sales | 2,84,42,066 | 1,39,28,739 |
| Labour Charges | 13,29,012 | 25,49,489 |
| Receipts of Transport Charges | 3,10,254 | 5,42,211 |
| Receipts of Packing Charges | 33,395 | 31,200 |
| Export Sales | NIL | 48,576 |
| Round Off Sales | 19 | 97 |
| | 6,66,35,687 | 6,43,97,669 |
| Total | 6,66,35,687 | 6,43,97,669 |

Note-9:

II. Other Income:

| Particulars | Amount | Amount |
|------------------------------------|------------------|------------------|
| Rent Received | 22,71,250 | 25,48,800 |
| Income Tax Refund | 1,08,489 | NIL |
| Interest refund of Income tax | NIL | 22,474 |
| Interest Received | NIL | 3,000 |
| Interest Received on fixed deposit | 1,34,119 | 2,85,664 |
| Delivery Charges | NIL | 5,520 |
| Total | 25,13,858 | 28,65,458 |

Note-11:

Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

| Particulars | Amount | Amount |
|---|----------------------|----------------------|
| Opening Stock of Stock in Trade | 2,24,51,902 | 95,69,360 |
| Opening Stock of WIP & Finished Materials | 2,67,33,337 | 1,73,99,097 |
| | 4,91,85,239 | 2,69,68,457 |
| Less: | | |
| Closing Stock of Stock in Trade | 3,89,88,715 | 2,24,51,902 |
| Closing Stock of WIP & Finished Materials | 2,82,99,097 | 2,67,33,337 |
| Total | (1,81,02,573) | (2,22,16,782) |

Note-12:

Employee benefit expenses:

| Particulars | Amount | Amount |
|---------------------------------|--------------------|--------------------|
| Wages & Salaries | 91,43,978 | 1,05,91,832 |
| Annual Leave Encashment | 6,81,003 | 8,03,479 |
| Skilled Worker Training Stipend | 2,58,244 | 1,25,944 |
| Payment of Bonus | 6,71,694 | 7,59,312 |
| Gratuity | 22,067 | 6,74,135 |
| Staff Welfare Expenses | 4,80,142 | 4,24,666 |
| E.P.F (Provident Fund) | 18,542 | 41,575 |
| Contribution to ESIC | 8,845 | 1,67,157 |
| Total | 1,12,84,515 | 1,35,88,100 |



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Note-13:**Financial costs:**

| Particulars | Amount | Amount |
|----------------------------------|--------------------|--------------------|
| Payment of Interest: | | |
| Interest on Cash Credit | 1,15,409 | 1,09,172 |
| Interest on Term Loan | 1,26,54,473 | 1,31,32,610 |
| Other Financial Expenses: | | |
| Bank Charges | 9,808 | 49,181 |
| Processing Fees | 8,18,118 | 3,00,000 |
| Stamp duty charges | NIL | 2,80,000 |
| Total | 1,35,98,606 | 1,38,70,963 |



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SUNITA TOOLS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note-14:

Depreciation and amortization expense:

| Particulars | Amount | Amount |
|----------------------------------|------------------|------------------|
| Depreciation | 33,49,767 | 37,19,797 |
| Preliminary Expenses Written Off | | |
| Total | 33,49,767 | 37,19,797 |

Note-15:

Other Expenses:

| Particulars | Amount | Amount |
|---|--------------------|--------------------|
| Advertisement Expenses | NIL | 46,200 |
| Audit Fees | 40,000 | 40,000 |
| Bus Hire Charges | 88,000 | 4,84,000 |
| Business Promotion Expenses | 4,207 | 2,53,092 |
| Brokerage | NIL | 71,000 |
| Car Running Expenses | 1,32,578 | 87,824 |
| Computer Expenses | 63,070 | 1,71,192 |
| Conveyance Charges | 3,545 | 12,251 |
| Courier Charges | 14,499 | 17,769 |
| Directors Remuneration | 26,40,000 | 31,50,000 |
| Factory License Renewal | NIL | 68,670 |
| Garden Maintenance Expenses | 1,10,000 | 24,500 |
| General Expenses | 42,702 | 2,99,228 |
| Insurance | 20,27,672 | 47,894 |
| Machining Charges | 15,19,600 | 12,17,840 |
| Material Testing Charges | NIL | 31,000 |
| Mould Base Accessories | 29,41,272 | 23,93,098 |
| Newspaper magazines books & periodicals | 1,400 | 5,066 |
| Postage & Telegram | NIL | 2,183 |
| Packing & Forwarding Charges | 68,688 | 72,712 |
| Power & Fuel | 46,30,895 | 52,16,758 |
| Printing & Stationery | 44,664 | 1,26,253 |
| Professional Charges | 5,06,600 | 6,68,600 |
| Rates & Taxes | NIL | 10,10,896 |
| Rent Paid | 8,00,000 | 9,00,000 |
| Repairs & Maintenance | 7,38,480 | 6,48,929 |
| Repairs & Maintenance(Office) | 64,247 | 5,19,704 |
| Loading & Unloading | 2,04,801 | 13,999 |
| Round Off | - | 2 |
| Security Service Charges | 1,36,523 | 1,91,467 |
| Stores Consumables | 1,78,315 | 22,47,444 |
| Telephone Expenses | 57,759 | 99,341 |
| Transport Charges | 9,53,701 | 6,73,455 |
| Travelling Expenses (Domestics) | 37,754 | 13,960 |
| Travelling Expenses (Foreign) | NIL | 1,00,203 |
| Total | 1,80,50,972 | 2,09,26,530 |



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SUNITA TOOLS PVT LTD**NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021.**

| | | |
|--|----------|----------|
| Barkat traders | 7,670 | 7,670 |
| Bhavya Engineering Work | 37,800 | NIL |
| BPCS Pacific Speciality Petro | 71,237 | 2,15,008 |
| Divya Industries | NIL | 566 |
| Disha Roadlines | 18,749 | NIL |
| Dnyandeo Nana Pawar | 44,910 | NIL |
| Ekta Crane Engineering Eork | NIL | 1,982 |
| Galaxy Industrial Gases | 33,973 | NIL |
| Go Airline (India) Limited (M) | NIL | 7,094 |
| Garuuda Logistics Management Services | 38,600 | NIL |
| Hari Narayan Tools | 1,41,492 | NIL |
| HKT Enterprises | 413 | 10,381 |
| Industrial Linkers (2) | NIL | 1,841 |
| Infiniti Retail Limited (croma) | 1,35,225 | 1,29,964 |
| Interglobe Aviation Limited | NIL | 5,136 |
| Jay Durga Hard Chorme | 1,35,098 | 1,92,672 |
| Jyoti Engineering Corpn. | 9,520 | 5,600 |
| Kesav Industries | 46,828 | 2,06,052 |
| Kut Tech Technology | NIL | 36,816 |
| Komal Engineering | 53,610 | 53,610 |
| Kraft Sales Corporation | 3,540 | NIL |
| LAPP India Pvt. Ltd. | NIL | 20,189 |
| Metallics | 17,818 | 1,96,545 |
| M.R. Textiles | 30,600 | 9,828 |
| Naman Tools Centre | NIL | 2,86,828 |
| Nilesh A. Gawas | NIL | 4,000 |
| Om Express Logistics | 21,200 | NIL |
| Om Galaxy Precision Mould Crafts Pvt. Ltd. | 8,400 | NIL |
| Pradeep Transport | NIL | 6,800 |
| Pioneer Enterprises | 8,00,683 | NIL |
| Prompt Engineering Corporation | 4,28,209 | 3,59,286 |
| Pakiza Traders | 9,440 | 9,440 |
| Patil Infotech | 6,841 | 22,650 |
| Pratik Gear & Components | NIL | 68,104 |
| Quality Engineering Co. | NIL | 2,104 |
| Ram Transport | 44,000 | 23,500 |
| Raosahab Shankar Masal | 1,34,400 | NIL |
| Rudra Facility & Allied Services | 9,823 | 15,995 |
| Rupali Sachin Nagaokar | NIL | 5,000 |
| Sachin S. Nagaokar | 4,000 | NIL |
| Sahakar Medical Stores | 9,206 | NIL |
| Samarth engineering Works | NIL | 2,554 |
| Sai Dies & Tools | 26,479 | NIL |
| Satyajit Mishra & Co. | 1,770 | 15,360 |
| Sark Pack Pvt. Ltd. | NIL | NIL |
| Saurabh Magnetics | 2,95,000 | NIL |
| S.B.Industries | 3,05,455 | NIL |
| Shree Balaji Computers | 2,750 | 2,750 |
| She Hong Industrial co. ltd. | NIL | 1,052 |
| Shree Sai Krupa Printer | 4,484 | 5,546 |
| Shreetech Solutions | NIL | 11,800 |
| Shristi Moulds | NIL | 24,532 |
| Siddhesh Roadlines | 20,024 | NIL |
| S.K.Enterprises | 86,882 | 86,882 |
| S.P.Transport | 25,860 | NIL |
| S.S. Lubricant | 3,37,306 | 1,60,870 |
| S.S. World wide courier | NIL | 12,390 |
| Sun- I.T.A. Micro Systems | 2,01,781 | 2,05,968 |
| Speedways Roadlinks Pvt. Ltd. | 44,100 | 30,500 |



SUNITA TOOLS PVT LTD**NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021.**

| | | |
|--------------------------------|------------------|------------------|
| Shiv Electric Works | NIL | 15,720 |
| Shiv Metal Foundry | 10,592 | 32,157 |
| Shiv Shakti Fabricator | 14,750 | 14,750 |
| Tata sia airlines limited | 42,090 | NIL |
| Ten Corporation | 1,56,545 | NIL |
| Tool craft | NIL | 21,240 |
| Transfreight Carriers (India) | 1,23,500 | NIL |
| Vinay Metal Company | 14,758 | 14,758 |
| Vipul Tools Centre | 48,734 | 41,300 |
| Vasai Hydraulics | NIL | 2,138 |
| Varun Industries | 127 | 46,879 |
| Variety Ball Bearing Store | 1,27,676 | 72,334 |
| Vanto Industries Pvt. Ltd. | 2,25,493 | 78,606 |
| Vijay Industries | 1,87,811 | 1,86,876 |
| Vodafone | 11,688 | NIL |
| V-Trans (India) Ltd. | NIL | 339 |
| Xceed Tooling Pvt. Ltd. | 1,69,750 | 1,69,750 |
| Upendra Engineering Works | 1,32,075 | NIL |
| Unlsource Automation Pvt. Ltd. | 4,303 | 82,388 |
| Universal Engineering Works | NIL | 18,000 |
| Yogesh Plasto Film | NIL | 10,693 |
| Zenith Image Tech Pvt. Ltd. | 531 | 1,003 |
| Total | 49,79,251 | 33,89,268 |



A handwritten signature in black ink, consisting of a stylized 'S' followed by a diagonal stroke.

SUNITA TOOLS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note-4 Current Liabilities:

| Particulars | Amount | Amount |
|---------------------------------------|------------------|------------------|
| (C) Other current liabilities: | | |
| Advance From Customers: | | |
| Harman Plastic Industries | NIL | 3,52,155 |
| B. vithal & co. | 4,500 | NIL |
| Munjaj Castings | NIL | 207 |
| Sahil Enterprises (thane) | 1,176 | 1,176 |
| S of Engineering | 5,900 | NIL |
| Ultra Industries | 1,00,000 | 1,00,000 |
| Vanto Industries Pvt. Ltd. | 13,688 | NIL |
| Vanto Industries Pvt. Ltd. | 9,60,000 | 9,60,000 |
| Total | 10,85,264 | 14,13,538 |

| Particulars | Amount | Amount |
|----------------------------------|------------------|------------------|
| (D) Short-term provisions | | |
| Outstanding Liabilities: | | |
| SGST A/C | 29,541 | NIL |
| CGST A/C | 29,541 | NIL |
| IGST | 4,48,583 | NIL |
| Professional Tax | 7,975 | 8,163 |
| Salaries & wages | 8,78,637 | 8,23,725 |
| Outstanding Liabilities: | 16,24,620 | 14,76,210 |
| TDS on salaries payable 2020-21 | 25,449 | NIL |
| TDS on salaries payable 2019-20 | NIL | 30,734 |
| TDS on remuneration | 26,780 | 41,118 |
| TDS on rent payable 2019-20 | NIL | 22,500 |
| TDS on rent payable 2020-21 | 11,250 | NIL |
| TDS on contract labour 19-20 | NIL | 3,378 |
| TDS on contract labour 20-21 | 12,018 | NIL |
| TDS on professional charges | 16,500 | 16,920 |
| Total | 31,10,894 | 24,22,748 |



SUNITA TOOLS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note-6 Long Term Loans & Advances:

| Particulars | Amount | Amount |
|---|-------------|-------------|
| Deposits: | | |
| CST Deposit | 5,000 | 5,000 |
| FIXED DEPOSIT (BOM) | 37,07,559 | 35,83,499 |
| Galaxy Industrial gases (security engr) | 25,000 | NIL |
| Mobile Deposit | 2,750 | 2,750 |
| Rent Deposit | 1,43,16,582 | 1,43,16,583 |
| Security Deposit (Land and Building) SDPL | NIL | 2,45,48,586 |
| Security Deposit (BPL) | 3,000 | 3,000 |
| Security Deposit (MSEB) | 96,700 | 96,700 |
| Total | 1,81,56,591 | 4,25,56,118 |
| Prepaid Taxes: | | |
| TDS ON Purchase (receivable) | 9,018 | NIL |
| TDS on Cont. Labour (19-20) | NIL | 44,095 |
| TDS on Cont. Labour (20-21) | 19,627 | NIL |
| SGST RCM | NIL | 9,242 |
| SGST | NIL | 16,903 |
| CGST RCM | NIL | 9,242 |
| CGST | NIL | 16,903 |
| TDS ON Interest Receivable- 20-21 | 10,059 | NIL |
| TDS On Rent Receivable- 2020-21 | 1,70,348 | NIL |
| TDS On Rent Receivable- 2019-20 | NIL | 2,54,880 |
| Total | 2,09,052 | 3,51,265 |



SUNITA TOOLS PVT LTD

NOTES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Note-7 Current Assets:

| Particulars | Amount | Amount |
|---|--------------------|--------------------|
| (C) Trade receivables: | | |
| Sundry Debtors more than Six Months. | | |
| Anmol Polymers | 1,884 | 1,884 |
| Anand Mould Steels Pvt. Ltd. Mumbai | NIL | 2,90,945 |
| Accutech Tooling Solution | 10,247 | 60,247 |
| Bharat Technoplast Pvt. Ltd. | 14,400 | 14,400 |
| Diemould Service Co. | 37,283 | NIL |
| Indo German Tool Room | 3,42,200 | NIL |
| Kulna Enterprises | 59,207 | 59,207 |
| Pioneer Tooling Services | NIL | 3,00,000 |
| Hilton Metal Forging Ltd. | 57,250 | 57,250 |
| Sahil Enterprises(Andheri) | 6,243 | 8,11,355 |
| Sunita Die Parts Pvt. Ltd. | NIL | 40,89,725 |
| Sahil Tech (India) Ltd. | 2,94,129 | 2,94,129 |
| Varroc Polymers Pvt. Ltd. | 21,267 | 21,267 |
| Total | 8,44,110 | 60,00,409 |
| Sundry Debtors less than Six Months. | | |
| A.G.Industries Pvt. Ltd. | 1,84,080 | 94,400 |
| Anand Mould Steels Pvt. Ltd. Mumbai | 98,219 | 2,60,136 |
| Aslan Moulds & Dies Pvt. Ltd. | NIL | 11,230 |
| Basis Mold India Private Limited | 3,90,300 | NIL |
| B.Vitthal & Co. | NIL | 1,12,100 |
| Creative Engineers Pune | NIL | 14,33,720 |
| CT M India Limited | 54,47,567 | NIL |
| CT M India Limited(TN) | 62,44,617 | NIL |
| Dak System Inc | 12,390 | 59,548 |
| Diemould Service Co. | NIL | 37,283 |
| Ercon Composites | NIL | 3,000 |
| Global Pet Industries Private Limited | 10,88,650 | 3,24,500 |
| Harman Plastic Industries | 5,227 | NIL |
| Indo German Tool Room | NIL | 3,42,200 |
| Indo German Tool Room Ahmedabad | 6,413 | NIL |
| Krishna Hanguk Technologies Pvt. Ltd. | NIL | 6,18,500 |
| Lakshtech Solution | 7,45,856 | 8,95,856 |
| Mapei Mould & Dies India Pvt. Ltd. | 7,020 | NIL |
| Master Moulds Pvt. Ltd. | NIL | 2,83,200 |
| Padfab Technologies LLP | 93,603 | 3,79,163 |
| Purohit Steel India Pvt. Ltd. | NIL | 57,004 |
| Raut Engineering Pvt. Ltd. | 30,24,341 | NIL |
| Shapers India Pvt. Ltd. | 32,39,456 | 20,94,266 |
| Shinwa Moulds India Pvt. Ltd. | 1,70,054 | NIL |
| Sidel India Ltd. | 5,59,162 | 8,437 |
| Star Testing System | 1,60,415 | 2,49,032 |
| Subros Limited | 8,65,883 | 6,36,020 |
| S of Engineering | NIL | 48,380 |
| Sridevi Tool Engineers Pvt. Ltd. | 11,365 | 25,110 |
| Sunshine Technology | 14,69,080 | 15,28,690 |
| Technocraft Industries (I) Pvt. Ltd. | NIL | 67,007 |
| Vanto Industries Pvt. Ltd. | NIL | 8,02,632 |
| Varroc Polymers Pvt. Ltd. | 22,277 | NIL |
| Total | 2,38,45,975 | 1,03,71,414 |



SUNITA TOOLS PRIVATE LIMITED

NOTES ATTACHED TO AND FORMING PART OF FINAL ACCOUNTS
FOR THE YEAR ENDED 31.03.2021

NOTES - 16

I) DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES

1. The company follows accrual basis of accounting and all expenses and income unless specified otherwise are accounted for on mercantile basis.
2. Fixed Assets are stated at historical cost, expenses relating to acquisition and installation of fixed assets till assets are put to use are capitalized.
3. Depreciation on fixed assets has been provided on W.D.V. basis at the rates specified under companies Act, 2013.
4. Stock of goods is valued at average cost.
5. There is no inflow of foreign exchange involved during the year.
6. There is no outflow of foreign exchange involved during the year.

II) NOTES TO ACCOUNT

1. In the opinion of the Board of Directors, the Current Assets, Loans and Advances are of the value stated and are realizable in the ordinary course of business.
2. Balance of Sundry debtors, Loans and Advances and Sundry Creditors are subject to confirmation by the parties and are subject to reconciliation if any.
3. In the opinion of the management, the provision for all liabilities are adequate and not in excess of the amount reasonably necessary.
4. All the expenses paid/provided have been duly incurred for the purpose of the business of the company.
5. Auditors Remuneration includes Statutory Audit fees of Rs.40,000/-
6. Figures of previous year have been regrouped/reclassified/rearranged wherever necessary, to correspond with the figures of the current year.



Two handwritten signatures in black ink, one to the left and one to the right of the stamp.

7. DETAILS OF PURCHASES, SALES, OPENING & CLOSING STOCK

DETAILS OF PURCHASES:

| ITEM | QTY. IN UNIT | YEAR ENDED 31.3.2021 | | YEAR ENDED 31.3.2020 | |
|------------|-----------------|----------------------|-------------|----------------------|------------|
| | | QTY. | VALUE (Rs) | QTY. | VALUE (Rs) |
| INDIGENOUS | KGS | 528132.200 | 36880929.30 | 373002.34 | 32495995 |

DETAILS OF SALES:

| ITEM | QTY. IN UNIT | YEAR ENDED 31.3.2021 | | YEAR ENDED 31.3.2020 | |
|--------------|-----------------|----------------------|------------|----------------------|------------|
| | | QTY. | VALUE (Rs) | QTY. | VALUE (Rs) |
| STEEL PLATES | KGS | 274813.548 | | 234972.570 | |
| MOULD BASE | NOS | 1889 | 64963007 | 2029 | 61274672 |
| SCRAP | KGS | | | | |

DETAILS OF CLOSING STOCK:

| ITEM | QTY. IN UNIT | YEAR ENDED 31.3.2021 | | YEAR ENDED 31.3.2020 | |
|---------------|-----------------|----------------------|------------|----------------------|------------|
| | | QTY. | VALUE (Rs) | QTY. | VALUE (Rs) |
| STEEL PLATES | KGS. | 520687.843 | 38988715 | 267369.191 | 22451902 |
| F.G. & W.I.P. | | | 28299097 | | 26733337 |

8. The company is engaged in the business of machining and grinding of Steel Plates and manufacture of Mould base and Die sets.

9. The entire raw material consumption of the company is indigenous.


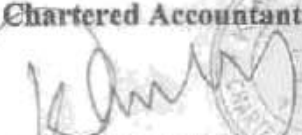
10. The company claims to have no contingent liability.

11. The Cash credit facility availed from Bank of Maharashtra, Malad (West) Branch, Mumbai has been secured by hypothecation of Fixed deposits.

12. The term loans taken from Deutsche Bank, Axis bank & Hero Fincorp Limited are secured by Equitable mortgage of factory building at Vasai and hypothecation of personal guarantees of five of the directors.

SIGNATURES TO NOTES 1 TO 16

For K M A & CO.
Chartered Accountants



KESHAV CHAUBEY
(SENIOR PARTNER)

Dated: 23/09/2021

Place: Mumbai

FOR SUNITA TOOLS PVT.LTD



DIRECTOR

DIRECTOR